IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 13TH DECEMBER 2007 / 22ND AGRAHAYANA 1929

WP(C).No. 36940 of 2007(V)

PETITIONER:

SHRI. SHIBO SEBASTIAN,
S/O. P.P.DEVASIA, PALAKKAL HOUSE,
AYYANKKUNNU, ANGADIKADAVU, KANNUR-5.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER,
III CIRCLE, KANNUR.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. THE TAHSILDAR,
REVENUE RECOVERY, THALASSERY.

BY GOVT. PLEADER SRI C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 36940 of 2007

Dated: December 13, 2007

JUDGMENT

Against the orders of assessment for the year 2006-07, petitioner has filed Exts.P3 to P14 appeals and Exts.P16 to P27 stay petitions. Similarly Ext.P2 is the penalty order against which Ext.P15 appeal has been filed without any application for stay. These are now pending consideration of the 2nd respondent. In the meanwhile this writ petition has been filed in view of Ext.P28 notice.

2. I heard the learned Government Pleader also.

3. Having regard to the fact that the appeals and the stay petitions are pending in respect of the period 2006-07, I direct the 2nd respondent to consider Exts.P16 to P27 stay petitions. It will be also open to the petitioner to file an application for stay in Ext.P15 appeal filed against Ext.P2 order of penalty. The Appellate Authority shall consider the stay petitions as above within 3 weeks of production of a copy of this judgment. In the meanwhile further proceedings pursuant to Ext.P28 shall be kept in abeyance for a

period of 4 weeks.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-